

SUPPLEMENTARY INSTRUCTIONS FOR LOUISIANA PARISHES 2014 SURVEY OF LOCAL GOVERNMENT FINANCES

AGENCY REPORTING

In reporting data for all funds of the general government, please include the fiscal activities of:

Agricultural arena authorities
 Agricultural industrial boards
 Airport authorities or districts (parish)
 Ambulance service districts
 Assessment districts
 Beachfront development districts
 Business improvement districts
 Coliseum authorities
 Communication districts (911)
 Community center and playground districts
 Community development districts
 Consolidated special service districts
 Consolidated water and sewerage districts
 Criminalistics laboratory commissions
 Drainage districts
 Drug rehabilitation service districts
 Economic development districts
 Environmental protection districts
 Fire and abatement districts
 Fire and emergency training service districts
 Fire protection districts
 Garbage districts
 Gas utility districts
 Historic district and landmark commissions
 Historic preservation districts/historic district commissions
 Hospital service districts
 Housing authorities
 Individual sewerages system districts
 Industrial districts
 Irrigation districts
 Joint authorities, commissions, and districts for specified public purposes
 Law enforcement districts
 Local and regional economic development districts
 Mosquito abatement districts
 Multiparish juvenile detention home districts
 Navigation districts
 Neighborhood improvement districts
 New community development corporations
 Parish industrial development boards
 Parish library boards
 Parish school loan fund committees
 Parish transportation authorities
 Parish water and sewer commissions
 Playground and recreation boards
 Public trusts (parish)
 Recreation districts
 Recreational facilities districts
 Redevelopment agencies (parish)
 Road and subroad districts
 Road lighting districts
 Special fire protection districts and subdistricts
 Sewerage districts and consolidated sewerage districts outside municipalities
 Tax increment development corporations (parish)
 Tourism Commissions/convention and visitors' bureaus
 Veterans' memorial districts
 Waterworks districts

PART 2 - REVENUES

3. A. Property taxes (code T01)

Include

- Parish property tax (current and delinquent collections)
- Special parish property taxes for parish funds
- Taxes on parish road districts'
- Proceeds of taxes sales
- Cost of tax sales and advertising
- Interest and penalties on delinquent taxes
- Law enforcement district

3. B. Local sales taxes

1. General sales and gross receipts taxes (code T09)

Include

- Proceeds of parish sales and use tax
- Any amounts of this tax distributed to municipalities

2. Alcoholic beverages sales tax (code T10)

Include

- Parish beer tax, as remitted to this parish by the State

3. Amusements sales tax (code T11)

Include

- Tax on admissions and amusements
- Parish taxes on gambling revenue

8. Other sales tax (code T19)

Include

- Sales and use tax on motor vehicles
- Hotel occupancy tax

3. C. Licensing and permit taxes

1. Alcoholic beverages licensing and permit taxes (code T20)

Include

- Beer and liquor licenses

4. Public utilities licensing and permit taxes (code T27)

Include

- Franchise licenses

5. Occupation and business licensing and permit taxes (code T28)

Include

- Chain store tax

6. Other licensing and permit taxes (code T29)

Include

- Building permits
- Dog licenses
- Other licenses and permits

3. E. Other taxes

2. Documentary and stock transfer tax (code T51)

Include

- Taxes collected for real estate transfers

4. Intergovernmental revenue

A. Streets and highways - From the State (code C46)

Include

- Parish roads for debt retirement
- State general fund payments
- Proceeds of the state gasoline tax
- Other highway grants

M. General support - From the State (code C30)

Include

- Tobacco tax
- Severance tax
- Equalization of parish revenue
- Video poker
- Racing tax
- State revenue sharing (excluding amounts paid to municipalities and school districts)
- Property tax relief (include Industrial Development Fund tax credits)

N. All other – From the State (code C89)

Include

- Supplemental pay to parishes
- Firemen's supplemental pay
- Law enforcement assistance agency
- Bicentennial grants

SPECIAL NOTES

SALARY FUNDS

Include

- Fees and commissions retained from collections (*report in PART 2, question 5, item B.13., code A89*)
- Tax collection and assessor funds expense (*report in PART 3, question 9, item C., code E23*)
- Clerk's expense (*report in PART 3, question 9, item D., code E29*)
- Sheriff's law enforcement department fund and collection fund expenses (*report in PART3, question 9, item L., code E62*)

Exclude

- Fees and commissions from tax and license collections

PARISH SALES TAX DISTRIBUTION

If this parish imposes a local general sales tax, report amounts distributed to municipalities at PART 3, question 8, item BB.

PART 3 - EXPENDITURES

11. Personnel expenditures (code Z00)

Include

- Salaries and wages for all employees, full-time and part-time
- Salaries paid for employees of any utility owned and operated by this government
- Salaries in gross amount before deductions for income taxes, social security, or retirement coverage

Exclude

- Employer-paid fringe benefits and payroll taxes